

93-162 WORKPAPERS

"COMMON CONSTRUCTION FUNCTION"

Per Central Office

Non-Recurring

Direct Cost

RATE ELEMENT NAME: C.O. Floor Space Establishment of Infrastructure - Partitioned
(Back Up for Pages C.119 - C.170)

CENTRAL OFFICE:		SNJS21	2211 Junction Ave., San Jose	
DESCRIPTION	(A) LABOR RARE /UNIT (Directly Assigned)	(B) # OF UNITS	(C) TOTAL COST (A * B)	
1 Common Area Enclosure			\$1,111.18	
2 Security System		See Security Function		
3 Fiber Cable Ironwork/Racking	Ironwork Exists		\$3,381.81	
4 Power Cable Ironwork/Racking		See DC Power Function		
5 Tel Svc Distrib Term			\$997.76	
6 CO Ground			\$953.80	
7 CO Survey Labor				
8 Real Estate	130.21 /Hour	4	\$520.84	
9 Security	130.21 /Hour	4	\$520.84	
10 Collocation Point of Contact	97.98 /Hour	4	\$391.92	
11 Facility Equipment Engineer	93.01 /Hour	4	\$372.04	
12 Detail Engineer	106.13 /Hour	4	\$424.52	
13 CSPEC	93.01 /Hour	4	\$372.04	
14 Power Engineer	106.13 /Hour	4	\$424.52	
15 Site Manager	48.85 /Hour	4	\$195.40	
16 Outside Plant Engineer	84.95 /Hour	4	\$339.80	
17 Central Office Manager	93.01 /Hour	4	\$372.04	
18 Network Terminating Eq Mgr	55.84 /Hour	4	<u>\$223.36</u>	
19 Subtotal			\$4,157.32	
20 Implementation Mgmt Labor				
21 Environmental Mgmt	\$93.01 /Hour	2	\$186.02	
22 Risk Mgmt	\$93.01 /Hour	2	\$186.02	
23 CPOC	\$97.98 /Hour	2	<u>\$195.96</u>	
24 Subtotal			\$568.00	
25				
26 Total Common Construction Direct	/1st Collocator		\$11,169.87	
(Lns 1+3+5+6+19+24)				
27 Total Building Expenditure for C.O. (Ln 1)			\$1,111.18	
28 Total Equipment Expenditure for C.O. (Lns 3+5+6)			\$5,333.37	

Sources

See Narrative

93-162 WORKPAPERS

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Non-Recurring

Direct Cost

RATE ELEMENT NAME: C.O. Floor Space Establishment of Infrastructure - Partitioned

(Back Up for Pages C.119 - C.170)

CENTRAL OFFICE: SNMT11 23 28th Ave., San Mateo

DESCRIPTION	(A) LABOR RATE /UNIT (Directly Assigned)	(B) # OF UNITS	(C) TOTAL COST (A * B)
1 Common Area Enclosure			\$1,227.91
2 Security System		See Security Function	
3 Fiber Cable Ironwork/Racking	Ironwork Exists		\$2,491.46
4 Power Cable Ironwork/Racking		See DC Power Function	
5 Tel Svc Distrib Term			\$997.76
6 CO Ground			\$2,009.40
7 CO Survey Labor			
8 Real Estate	130.21 /Hour	4	\$520.84
9 Security	130.21 /Hour	4	\$520.84
10 Collocation Point of Contact	97.98 /Hour	4	\$391.92
11 Facility Equipment Engineer	93.01 /Hour	4	\$372.04
12 Detail Engineer	106.13 /Hour	4	\$424.52
13 CSPEC	93.01 /Hour	4	\$372.04
14 Power Engineer	106.13 /Hour	4	\$424.52
15 Site Manager	48.85 /Hour	4	\$195.40
16 Outside Plant Engineer	84.95 /Hour	4	\$339.80
17 Central Office Manager	93.01 /Hour	4	\$372.04
18 Network Terminating Eq Mgr	55.84 /Hour	4	\$223.36
19 Subtotal			\$4,157.32
20 Implementation Mgmt Labor			
21 Environmental Mgmt	\$93.01 /Hour	2	\$186.02
22 Risk Mgmt	\$93.01 /Hour	2	\$186.02
23 CPOC	\$97.98 /Hour	2	\$195.96
24 Subtotal			\$568.00
25			
26 Total Common Construction Direct	/1st Collocator		\$11,451.85
(Lns 1+3+5+6+19+24)			
27 Total Building Expenditure for C.O. (Ln 1)			\$1,227.91
28 Total Equipment Expenditure for C.O. (Lns 3+5+6)			\$5,498.62

Sources

See Narrative

93-162 WORKPAPERS

"COMMON CONSTRUCTION FUNCTION"

Per Central Office

Non-Recurring

Direct Cost

RATE ELEMENT NAME: C.O. Floor Space Establishment of Infrastructure - Partitioned

(Back Up for Pages C.119 - C.170)

CENTRAL OFFICE: SNRS01 517 Second St., Santa Rosa

DESCRIPTION	(A) LABOR RATE /UNIT (Directly Assigned)	(B) # OF UNITS	(C) TOTAL COST (A * B)
1 Common Area Enclosure			\$613.95
2 Security System		See Security Function	
3 Fiber Cable Ironwork/Racking	Ironwork Exists		\$8,210.06
4 Power Cable Ironwork/Racking		See DC Power Function	
5 Tel Svc Distrib Term			\$997.76
6 CO Ground			\$1,745.50
7 CO Survey Labor			
8 Real Estate	130.21 /Hour	4	\$520.84
9 Security	130.21 /Hour	4	\$520.84
10 Collocation Point of Contact	97.98 /Hour	4	\$391.92
11 Facility Equipment Engineer	93.01 /Hour	4	\$372.04
12 Detail Engineer	106.13 /Hour	4	\$424.52
13 CSPEC	93.01 /Hour	4	\$372.04
14 Power Engineer	106.13 /Hour	4	\$424.52
15 Site Manager	48.85 /Hour	4	\$195.40
16 Outside Plant Engineer	84.95 /Hour	4	\$339.80
17 Central Office Manager	93.01 /Hour	4	\$372.04
18 Network Terminating Eq Mgr	55.84 /Hour	4	\$223.36
19 Subtotal			\$4,157.32
20 Implementation Mgmt Labor			
21 Environmental Mgmt	\$93.01 /Hour	4	\$372.04
22 Risk Mgmt	\$93.01 /Hour	4	\$372.04
23 CPOC	\$97.98 /Hour	4	\$391.92
24 Subtotal			\$1,136.00
25			
26 Total Common Construction Direct	/1st Collocator		\$16,860.59
(Lns 1+3+5+6+19+24)			
27 Total Building Expenditure for C.O. (Ln 1)			\$613.95
28 Total Equipment Expenditure for C.O. (Lns 3+5+6)			\$10,953.32

Sources

See Narrative

93-162 WORKPAPERS

"COMMON CONSTRUCTION FUNCTION"

Per Central Office

Non-Recurring

Direct Cost

RATE ELEMENT NAME: C.O. Floor Space Establishment of Infrastructure - Partitioned
(Back Up for Pages C.119 - C.170)

CENTRAL OFFICE: SNTC01 1700 Space Park Drive, Santa Clara			
DESCRIPTION	(A) LABOR RATE /UNIT (Directly Assigned)	(B) # OF UNITS	(C) TOTAL COST (A * B)
1 Common Area Enclosure			\$2,105.65
2 Security System		See Security Function	
3 Fiber Cable Ironwork/Racking	Ironwork Exists		\$3,381.81
4 Power Cable Ironwork/Racking		See DC Power Function	
5 Tel Svc Distrib Term			\$997.76
6 CO Ground			\$1,481.60
7 CO Survey Labor			
8 Real Estate	130.21 /Hour	4	\$520.84
9 Security	130.21 /Hour	4	\$520.84
10 Collocation Point of Contact	97.98 /Hour	4	\$391.92
11 Facility Equipment Engineer	93.01 /Hour	4	\$372.04
12 Detail Engineer	106.13 /Hour	4	\$424.52
13 CSPEC	93.01 /Hour	4	\$372.04
14 Power Engineer	106.13 /Hour	4	\$424.52
15 Site Manager	48.85 /Hour	4	\$195.40
16 Outside Plant Engineer	84.95 /Hour	4	\$339.80
17 Central Office Manager	93.01 /Hour	4	\$372.04
18 Network Terminating Eq Mgr	55.84 /Hour	4	\$223.36
19 Subtotal			\$4,157.32
20 Implementation Mgmt Labor			
21 Environmental Mgmt	\$93.01 /Hour	2	\$186.02
22 Risk Mgmt	\$93.01 /Hour	2	\$186.02
23 CPOC	\$97.98 /Hour	2	\$195.96
24 Subtotal			\$568.00
25			
26 Total Common Construction Direct	/1st Collocator		\$12,692.14
(Lns 1+3+5+6+19+24)			
27 Total Building Expenditure for C.O. (Ln 1)			\$2,105.65
28 Total Equipment Expenditure for C.O. (Lns 3+5+6)			\$5,861.17

Sources

See Narrative

93-162 WORKPAPERS

"COMMON CONSTRUCTION FUNCTION"

Per Central Office

Non-Recurring

Direct Cost

RATE ELEMENT NAME: C.O. Floor Space Establishment of Infrastructure - Partitioned
(Back Up for Pages C.119 - C.170)

CENTRAL OFFICE: SNVA01 234 Carrol St., Sunnyvale			
DESCRIPTION	(A) LABOR RATE /UNIT (Directly Assigned)	(B) # OF UNITS	(C) TOTAL COST (A * B)
1 Common Area Enclosure			\$3,431.59
2 Security System		See Security Function	
3 Fiber Cable Ironwork/Racking	Ironwork Exists		\$9,480.86
4 Power Cable Ironwork/Racking		See DC Power Function	
5 Tel Svc Distrib Term			\$997.76
6 CO Ground			\$1,481.60
7 CO Survey Labor			
8 Real Estate	130.21 /Hour	4	\$520.84
9 Security	130.21 /Hour	4	\$520.84
10 Collocation Point of Contact	97.98 /Hour	4	\$391.92
11 Facility Equipment Engineer	93.01 /Hour	4	\$372.04
12 Detail Engineer	106.13 /Hour	4	\$424.52
13 CSPEC	93.01 /Hour	4	\$372.04
14 Power Engineer	106.13 /Hour	4	\$424.52
15 Site Manager	48.85 /Hour	4	\$195.40
16 Outside Plant Engineer	84.95 /Hour	4	\$339.80
17 Central Office Manager	93.01 /Hour	4	\$372.04
18 Network Terminating Eq Mgr	55.84 /Hour	4	\$223.36
19 Subtotal			\$4,157.32
20 Implementation Mgmt Labor			
21 Environmental Mgmt	\$93.01 /Hour	2	\$186.02
22 Risk Mgmt	\$93.01 /Hour	2	\$186.02
23 CPOC	\$97.98 /Hour	2	\$195.96
24 Subtotal			\$568.00
25			
26 Total Common Construction Direct	/1st Collocator		\$20,117.13
(Lns 1+3+5+6+19+24)			
27 Total Building Expenditure for C.O. (Ln 1)			\$3,431.59
28 Total Equipment Expenditure for C.O. (Lns 3+5+6)			\$11,960.22

Sources

See Narrative

93-162 WORKPAPERS

"COMMON CONSTRUCTION FUNCTION"

Per Central Office

Non-Recurring

Direct Cost

RATE ELEMENT NAME: C.O. Floor Space Establishment of Infrastructure - Partitioned
(Back Up for Pages C.119 - C.170)

CENTRAL OFFICE: SNVA11 1140 Mathilda Ave., Sunnyvale

DESCRIPTION	(A) LABOR RATE /UNIT (Directly Assigned)	(B) # OF UNITS	(C) TOTAL COST (A * B)
1 Common Area Enclosure			\$779.70
2 Security System		See Security Function	
3 Fiber Cable Ironwork/Racking	Ironwork Exists		\$15,834.86
4 Power Cable Ironwork/Racking		See DC Power Function	
5 Tel Svc Distrib Term			\$997.76
6 CO Ground			\$2,537.20
7 CO Survey Labor			
8 Real Estate	130.21 /Hour	4	\$520.84
9 Security	130.21 /Hour	4	\$520.84
10 Collocation Point of Contact	97.98 /Hour	4	\$391.92
11 Facility Equipment Engineer	93.01 /Hour	4	\$372.04
12 Detail Engineer	106.13 /Hour	4	\$424.52
13 CSPEC	93.01 /Hour	4	\$372.04
14 Power Engineer	106.13 /Hour	4	\$424.52
15 Site Manager	48.85 /Hour	4	\$195.40
16 Outside Plant Engineer	84.95 /Hour	4	\$339.80
17 Central Office Manager	93.01 /Hour	4	\$372.04
18 Network Terminating Eq Mgr	55.84 /Hour	4	\$223.36
19 Subtotal			\$4,157.32
20 Implementation Mgmt Labor			
21 Environmental Mgmt	\$93.01 /Hour	2	\$186.02
22 Risk Mgmt	\$93.01 /Hour	2	\$186.02
23 CPOC	\$97.98 /Hour	2	\$195.96
24 Subtotal			\$568.00
25			
26 Total Common Construction Direct	/1st Collocator		\$24,874.84
(Lns 1+3+5+6+19+24)			
27 Total Building Expenditure for C.O. (Ln 1)			\$779.70
28 Total Equipment Expenditure for C.O. (Lns 3+5+6)			\$19,369.82

Sources

See Narrative

93-162 WORKPAPERS

"COMMON CONSTRUCTION FUNCTION"

Per Central Office

Non-Recurring

Direct Cost

RATE ELEMENT NAME: C.O. Floor Space Establishment of Infrastructure - Partitioned

(Back Up for Pages C.119 - C.170)

CENTRAL OFFICE:			
SKTN01 345 N. San Joaquin, Stockton			
DESCRIPTION	(A) LABOR RATE /UNIT (Directly Assigned)	(B) # OF UNITS	(C) TOTAL COST (A * B)
1 Common Area Enclosure			\$448.21
2 Security System		See Security Function	
3 Fiber Cable Ironwork/Racking	Ironwork Exists		\$16,470.26
4 Power Cable Ironwork/Racking		See DC Power Function	
5 Tel Svc Distrib Term			\$997.76
6 CO Ground			\$1,745.50
7 CO Survey Labor			
8 Real Estate	130.21 /Hour	4	\$520.84
9 Security	130.21 /Hour	4	\$520.84
10 Collocation Point of Contact	97.98 /Hour	4	\$391.92
11 Facility Equipment Engineer	93.01 /Hour	4	\$372.04
12 Detail Engineer	106.13 /Hour	4	\$424.52
13 CSPEC	93.01 /Hour	4	\$372.04
14 Power Engineer	106.13 /Hour	4	\$424.52
15 Site Manager	48.85 /Hour	4	\$195.40
16 Outside Plant Engineer	84.95 /Hour	4	\$339.80
17 Central Office Manager	93.01 /Hour	4	\$372.04
18 Network Terminating Eq Mgr	55.84 /Hour	4	\$223.36
19 Subtotal			\$4,157.32
20 Implementation Mgmt Labor			
21 Environmental Mgmt	\$93.01 /Hour	4	\$372.04
22 Risk Mgmt	\$93.01 /Hour	4	\$372.04
23 CPOC	\$97.98 /Hour	4	\$391.92
24 Subtotal			\$1,136.00
25			
26 Total Common Construction Direct	/1st Collocator		\$24,955.05
(Lns 1+3+5+6+19+24)			
27 Total Building Expenditure for C.O. (Ln 1)			\$448.21
28 Total Equipment Expenditure for C.O. (Lns 3+5+6)			\$19,213.52

Sources

See Narrative

93-162 WORKPAPERS

"COMMON CONSTRUCTION FUNCTION"

Per Central Office**Non-Recurring****Direct Cost**

RATE ELEMENT NAME: C.O. Floor Space Establishment of Infrastructure - Partitioned
(Back Up for Pages C.119 - C.170)

CENTRAL OFFICE: VNNY02 6803 Cedros, Van Nuys			
DESCRIPTION	(A) LABOR RATE /UNIT (Directly Assigned)	(B) # OF UNITS	(C) TOTAL COST (A * B)
1 Common Area Enclosure			\$896.42
2 Security System		See Security Function	
3 Fiber Cable Ironwork/Racking	Ironwork Exists		\$5,668.46
4 Power Cable Ironwork/Racking		See DC Power Function	
5 Tel Svc Distrib Term			\$997.76
6 CO Ground			\$953.80
7 CO Survey Labor			
8 Real Estate	130.21 /Hour	4	\$520.84
9 Security	130.21 /Hour	4	\$520.84
10 Collocation Point of Contact	97.98 /Hour	4	\$391.92
11 Facility Equipment Engineer	93.01 /Hour	4	\$372.04
12 Detail Engineer	106.13 /Hour	4	\$424.52
13 CSPEC	93.01 /Hour	4	\$372.04
14 Power Engineer	106.13 /Hour	4	\$424.52
15 Site Manager	48.85 /Hour	4	\$195.40
16 Outside Plant Engineer	84.95 /Hour	4	\$339.80
17 Central Office Manager	93.01 /Hour	4	\$372.04
18 Network Terminating Eq Mgr	55.84 /Hour	4	<u>\$223.36</u>
19 Subtotal			\$4,157.32
20 Implementation Mgmt Labor			
21 Environmental Mgmt	\$93.01 /Hour	8	\$744.08
22 Risk Mgmt	\$93.01 /Hour	8	\$744.08
23 CPOC	\$97.98 /Hour	8	<u>\$783.84</u>
24 Subtotal			\$2,272.00
25			
26 Total Common Constructive Direct	/1st Collocator		\$14,945.76
(Lns 1+3+5+6+19+24)			
27 Total Building Expenditure for C.O. (Ln 1)			\$896.42
28 Total Equipment Expenditure for C.O. (Lns 3+5+6)			\$7,620.02

Sources

See Narrative

93-162 WORKPAPERS

"COMMON CONSTRUCTION FUNCTION"

Per Central Office

Non-Recurring

Direct Cost

RATE ELEMENT NAME: C.O. Floor Space Establishment of Infrastructure - Partitioned
(Back Up for Pages C.119 - C.170)

CENTRAL OFFICE:			
WLAN01 2010 Century Park East, Century City			
DESCRIPTION	(A) LABOR RATE /UNIT (Directly Assigned)	(B) # OF UNITS	(C) TOTAL COST (A * B)
1 Common Area Enclosure			\$448.21
2 Security System		See Security Function	
3 Fiber Cable Ironwork/Racking	Ironwork Exists		\$6,303.86
4 Power Cable Ironwork/Racking		See DC Power Function	
5 Tel Svc Distrib Term			\$997.76
6 CO Ground			\$1,745.50
7 CO Survey Labor			
8 Real Estate	130.21 /Hour	4	\$520.84
9 Security	130.21 /Hour	4	\$520.84
10 Collocation Point of Contact	97.98 /Hour	4	\$391.92
11 Facility Equipment Engineer	93.01 /Hour	4	\$372.04
12 Detail Engineer	106.13 /Hour	4	\$424.52
13 CSPEC	93.01 /Hour	4	\$372.04
14 Power Engineer	106.13 /Hour	4	\$424.52
15 Site Manager	48.85 /Hour	4	\$195.40
16 Outside Plant Engineer	84.95 /Hour	4	\$339.80
17 Central Office Manager	93.01 /Hour	4	\$372.04
18 Network Terminating Eq Mgr	55.84 /Hour	4	<u>\$223.36</u>
19 Subtotal			\$4,157.32
20 Implementation Mgmt Labor			
21 Environmental Mgmt	\$93.01 /Hour	8	\$744.08
22 Risk Mgmt	\$93.01 /Hour	8	\$744.08
23 CPOC	\$97.98 /Hour	8	<u>\$783.84</u>
24 Subtotal			\$2,272.00
25			
26 Total Common Constructic Direct	/1st Collocator		\$15,924.65
(Lns 1+3+5+6+19+24)			
27 Total Building Expenditure for C.O. (Ln 1)			\$448.21
28 Total Equipment Expenditure for C.O. (Lns 3+5+6)			\$9,047.12

Sources

See Narrative

93-162 WORKPAPERS

"COMMON CONSTRUCTION FUNCTION"

Per Central Office

Non-Recurring

Direct Cost

RATE ELEMENT NAME: C.O. Floor Space Establishment of Infrastructure - Partitioned
(Back Up for Pages C.119 - C.170)

CENTRAL OFFICE: WNCK11 1755 Locust St., Walnut Creek			
DESCRIPTION	(A) LABOR RATE /UNIT (Directly Assigned)	(B) # OF UNITS	(C) TOTAL COST (A * B)
1 Common Area Enclosure			\$1,559.40
2 Security System		See Security Function	
3 Fiber Cable Ironwork/Racking	Ironwork Exists		\$5,668.46
4 Power Cable Ironwork/Racking		See DC Power Function	
5 Tel Svc Distrib Term			\$997.76
6 CO Ground			\$2,009.40
7 CO Survey Labor			
8 Real Estate	130.21 /Hour	4	\$520.84
9 Security	130.21 /Hour	4	\$520.84
10 Collocation Point of Contact	97.98 /Hour	4	\$391.92
11 Facility Equipment Engineer	93.01 /Hour	4	\$372.04
12 Detail Engineer	106.13 /Hour	4	\$424.52
13 CSPEC	93.01 /Hour	4	\$372.04
14 Power Engineer	106.13 /Hour	4	\$424.52
15 Site Manager	48.85 /Hour	4	\$195.40
16 Outside Plant Engineer	84.95 /Hour	4	\$339.80
17 Central Office Manager	93.01 /Hour	4	\$372.04
18 Network Terminating Eq Mgr	55.84 /Hour	4	\$223.36
19 Subtotal			\$4,157.32
20 Implementation Mgmt Labor			
21 Environmental Mgmt	\$93.01 /Hour	2	\$186.02
22 Risk Mgmt	\$93.01 /Hour	2	\$186.02
23 CPOC	\$97.98 /Hour	2	\$195.96
24 Subtotal			\$568.00
25			
26 Total Common Constructive Direct	/1st Collocator		\$14,960.34
(Lns 1+3+5+6+19+24)			
27 Total Building Expenditure for C.O. (Ln 1)			\$1,559.40
28 Total Equipment Expenditure for C.O. (Lns 3+5+6)			\$8,675.62

Sources

See Narrative

APPENDIX D

Cost Workpapers

Construction Provisioning Function

Construction Provisioning Function

Recurring Rate

NON-RECURRING ONLY - RECURRING FUNCTION NOT APPLICABLE.

	Rate Element Name #1	Rate Element Name #2	Rate Element Name #3	Rate Element Name #4
1	TOTAL INVESTMENT: List Plant & Equip.	\$	\$	\$
2	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
3	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
4	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
5	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
6	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
7	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
8	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
9	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
10	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
11	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
12	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
13	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
14	DEPRECIATION EXPENSE	\$	\$	\$
15	COST OF MONEY (\$ Amount)	\$	\$	\$
16	COST OF MONEY (Percentage)	%	%	%
17	FEDERAL INCOME TAX	\$	\$	\$
18	STATE AND LOCAL INCOME TAX	\$	\$	\$
19	OTHER TAX: List Taxes	\$	\$	\$
20	List: Property Tax	\$	\$	\$
21	MAINTENANCE EXPENSE	\$	\$	\$
22	ADMIN and OTHER EXPENSE: List Expense	\$	\$	\$
23	Sales - Account 6612	\$	\$	\$
24	Product Advertising - Account 6613	\$	\$	\$
25	Product Management - Account 6611	\$	\$	\$
26	Customer Service - Account 6623	\$	\$	\$
27	Operator Service - Account 6621	\$	\$	\$
28	Number Service - Account 6622	\$	\$	\$
29	Accounting - Account 6721	\$	\$	\$
30	Human Resources - Account 6723	\$	\$	\$
31	Motor Vehicle Exp - Account 6112	\$	\$	\$
32	Land and Building Exp - Account 6121*	\$	\$	\$
33	Gen Purpose Computer Exp - Account 6124	\$	\$	\$
34	Network Administration - Account 6532	\$	\$	\$
35	Testing - Account 6533	\$	\$	\$
36	Plant Operations Admin - Acct 6534	\$	\$	\$
37	Engineering - Account 6535	\$	\$	\$
38	External Relations - Account 6722	\$	\$	\$
39	Information Management - Account 6724	\$	\$	\$
40	Procurement - Account 6726	\$	\$	\$
41	Other Gen Admin - Account 6728.5	\$	\$	\$
42	Analog Electronic Transfers - Account 6211	\$	\$	\$
43	Digital Electronic Transfers - Account 6212.8	\$	\$	\$
44	Electromechanical Transfers - Account 6215	\$	\$	\$
45	Circuit Equipment Transfers - Account 6232	\$	\$	\$
46	Underground Cable Transfers - Account 642	\$	\$	\$
47	Property Taxes - Account 7240	\$	\$	\$
48	Other Operating Taxes - Account 7240*	\$	\$	\$
49	Amount Charged Constr. - Account 7340*	\$	\$	\$
50	Official Company Services*	\$	\$	\$
51	ANNUAL COST PER UNIT	\$	\$	\$
52	MONTHLY COST PER UNIT	\$	\$	\$
53	MONTHLY RATE PER UNIT	\$	\$	\$
54	UNIT OF MEASUREMENT			
55	RATIO: Rate / Direct Cost			
56	RATIO: Rate / Unit Cost			

NOTES

Line 32: Excludes 6121.1 (Land & Building Maintenance which is in the Building maintenance factor

Line 48: Excludes 7240.1 (Property Taxes)

Line 48: Official Company Services is comprised of multiple accounts.
See narrative for explanation.

Construction Provisioning Function

Nonrecurring Rate

INVESTMENT / COST FACTORS NOT APPLICABLE - SEE WORKPAPER D.3

	Rate Element Name #1	Rate Element Name #2	Rate Element Name #3	Rate Element Name #4
1	TOTAL INVESTMENT: List Plant & Equip.	\$	\$	\$
2	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
3	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
4	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
5	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
6	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
7	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
8	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
9	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
10	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
11	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
12	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
13	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
14	DEPRECIATION EXPENSE	\$	\$	\$
15	COST OF MONEY (\$ Amount)	\$	\$	\$
16	COST OF MONEY (Percentage)	%	%	%
17	FEDERAL INCOME TAX	\$	\$	\$
18	STATE AND LOCAL INCOME TAX	\$	\$	\$
19	OTHER TAX: List Taxes	\$	\$	\$
20	List: Property Tax	\$	\$	\$
21	MAINTENANCE EXPENSE	\$	\$	\$
22	ADMIN and OTHER EXPENSE: List Expense	\$	\$	\$
23	Sales - Account 6612	\$	\$	\$
24	Product Advertising - Account 6613	\$	\$	\$
25	Product Management - Account 6611	\$	\$	\$
26	Customer Service - Account 6623	\$	\$	\$
27	Operator Service - Account 6621	\$	\$	\$
28	Number Service - Account 6622	\$	\$	\$
29	Accounting - Account 6721	\$	\$	\$
30	Human Resources - Account 6723	\$	\$	\$
31	Motor Vehicle Exp - Account 6112	\$	\$	\$
32	Land and Building Exp - Account 6121*	\$	\$	\$
33	Gen Purpose Computer Exp - Account 6124	\$	\$	\$
34	Network Administration - Account 6532	\$	\$	\$
35	Testing - Account 6533	\$	\$	\$
36	Plant Operations Admin - Acct 6534	\$	\$	\$
37	Engineering - Account 6535	\$	\$	\$
38	External Relations - Account 6722	\$	\$	\$
39	Information Management - Account 6724	\$	\$	\$
40	Procurement - Account 6726	\$	\$	\$
41	Other Gen Admin - Account 6728.5	\$	\$	\$
42	Analog Electronic Transfers - Account 6211	\$	\$	\$
43	Digital Electronic Transfers - Account 6212	\$	\$	\$
44	Electromechanical Transfers - Account 6215	\$	\$	\$
45	Circuit Equipment Transfers - Account 6232	\$	\$	\$
46	Underground Cable Transfers - Account 642	\$	\$	\$
47	Property Taxes - Account 7240	\$	\$	\$
48	Other Operating Taxes - Account 7240*	\$	\$	\$
49	Amount Charged Constr. - Account 7340*	\$	\$	\$
50	Official Company Services*	\$	\$	\$
51	ANNUAL COST PER UNIT	\$	\$	\$
52	MONTHLY COST PER UNIT	\$	\$	\$
53	MONTHLY RATE PER UNIT	\$	\$	\$
54	UNIT OF MEASUREMENT			
55	RATIO: Rate / Direct Cost			
56	RATIO: Rate / Unit Cost			

NOTES

Line 32: Excludes 6121.1 (Land & Building Maintenance which is in the Building maintenance factor

Line 48: Excludes 7240.1 (Property Taxes)

Line 48: Official Company Services is comprised of multiple accounts. See narrative for explanation.

93-162 WORKPAPERS

"CONSTRUCTION PROVISIONING FUNCTION"**Costs Including Overheads****Non-Recurring****RATE ELEMENT NAME: Central Office Space per 100 square feet - Partitioned**

FUNCTION	(A) HOURS	(B) LABOR RATE (Fully Assgnd)	(C) COST (A*B)	SOURCE
1 Initial Sales Contact	1	\$106.03	\$106.03	<u>Column A</u> Hours for each function are estimates made by Company subject matter experts drawing on experience with similar products or situations. See page ___ for a description of each function.
2 Application Coordination	2	\$143.83	\$287.66	
3 Equipment Evaluation	2	\$109.39	\$218.78	
4 CUSTOMER MEETING				
5 Account Manager	2	\$106.03	\$212.06	
6 CO Engineering	4	\$109.39	\$437.56	
7 CPOC*	2	\$100.31	\$200.62	<u>Column B</u> Labor rates are taken from a 1990 Company study. These labor rates are fully assigned, and as such include wages, benefits, and reasonable overhead loadings. See page ___ for a description of the loadings and page ___ for the portion of each rate which is attributable to loadings.
8 Final Sales Contact	1	\$106.03	\$106.03	
9 FABS Billing	1	\$118.37	\$118.37	
10 Space Assignment (CPOC)	2	\$100.31	\$200.62	
11 Environmental Review	2	\$101.49	\$202.98	
12 CUSTOMER WALKTHROUGH				<u>Column C</u> Col A * Col B
13 Site Manager	2	\$77.16	\$154.32	
14 Account Manager	4	\$106.03	\$424.12	
15 CPOC*	4	\$100.31	\$401.24	
16 TOTAL CONSTRUCTION PROVISIONING COST (Including Overhead)			\$3,070.39	Sum Lines 1 thru 15
17 Direct Cost (See Next Page)			\$2,604.15	
18 Illustrative Rate			\$3,070.39	
19 Rate/Direct Cost			1.18	

* Collocation Point of Contact

D.3

93-162 WORKPAPERS

"CONSTRUCTION PROVISIONING FUNCTION"**Direct Costs****Non-Recurring****RATE ELEMENT NAME: Central Office Space per 100 square feet****(Back Up for Page 3)**

FUNCTION	(A) HOURS	(B) LABOR RATE (Dir Assgnd)	(C) COST (A*B)	SOURCE
1 Initial Sales Contact	1	\$87.48	\$87.48	<u>Column A</u> Hours for each function are estimates made by Company subject matter experts drawing on experience with similar products or situations. See page ___ for a description of each function.
2 Application Coordination	2	\$130.21	\$260.42	
3 Equipment Evaluation	2	\$93.01	\$186.02	
4 CUSTOMER MEETING				
5 Account Manager	2	\$87.48	\$174.96	<u>Column B</u> Labor rates are taken from a 1990 Company study. These labor rates are fully assigned, and as such include wages, benefits, and reasonable overhead loadings. See page ___ for a description of the loadings and page ___ for the portion of each rate which is attributable to loadings.
6 CO Engineering	4	\$93.01	\$372.04	
7 CPOC*	2	\$84.95	\$169.90	
8 Final Sales Contact	1	\$87.48	\$87.48	
9 FABS Billing	1	\$106.51	\$106.51	<u>Column C</u> Col A * Col B
10 Space Assignment (CPOC)	2	\$84.95	\$169.90	
11 Environmental Review	2	\$86.29	\$172.58	
12 CUSTOMER WALKTHROUGH				
13 Site Manager	2	\$63.57	\$127.14	
14 Account Manager	4	\$87.48	\$349.92	
15 CPOC*	4	\$84.95	\$339.80	
16 TOTAL CONSTRUCTION PROVISIONING COST (Direct)			\$2,604.15	Sum Lines 1 thru 15

* Collocation Point of Contact

APPENDIX E

Cost Workpapers

Interconnector-Specific Construction Function

Interconnector-Specific Construction Function

Recurring Rate

PARTITIONED FROM C.O. FLOOR SPACE PER 100 SQUARE FEET

	Rate Element Name #1 COs requiring new ironwork - Partitioned	Rate Element Name #2 COs with some existing iron work - Partitioned	Rate Element Name #3	Rate Element Name #4
1	TOTAL INVESTMENT	\$0.00	\$0.00	\$
2	Digital Circuit - Account 2232 - Depr. N/A	\$0.00	\$0.00	\$
3	Building - Account 2121 - Depr. N/A	\$0.00	\$0.00	\$
4		\$	\$	\$
5		\$	\$	\$
6		\$	\$	\$
7		\$	\$	\$
8		\$	\$	\$
9		\$	\$	\$
10		\$	\$	\$
11		\$	\$	\$
12		\$	\$	\$
13	(State & Federal Income Taxes)	N/A	N/A	\$
14	DEPRECIATION EXPENSE	N/A	N/A	\$
15	COST OF MONEY (\$ Amount)	N/A	N/A	\$
16	COST OF MONEY (Percentage)	N/A	N/A	%
17	FEDERAL INCOME TAX	\$0.00	\$0.00	\$
18	STATE AND LOCAL INCOME TAX	\$0.00	\$0.00	\$
19	OTHER TAX: List Taxes	See Admin	See Admin	\$
20	List: Property Tax	See Admin	See Admin	\$
21	MAINTENANCE EXPENSE	\$191.06	\$151.66	\$
22	ADMIN and OTHER EXPENSE: List Expense	\$800.49	\$618.91	\$
23	Sales - Account 6612	\$74.39	\$57.52	\$
24	Product Advertising - Account 6613	\$0.54	\$0.41	\$
25	Product Management - Account 6611	\$39.54	\$30.57	\$
26	Customer Service - Account 6623	\$100.45	\$77.66	\$
27	Operator Service - Account 6621	\$8.00	\$6.18	\$
28	Number Service - Account 6622	\$44.28	\$34.24	\$
29	Accounting - Account 6721	\$11.90	\$9.20	\$
30	Human Resources - Account 6723	\$27.78	\$21.48	\$
31	Motor Vehicle Exp - Account 6112	\$0.38	\$0.29	\$
32	Land and Building Exp - Account 6121*	\$57.74	\$44.64	\$
33	Gen Purpose Computer Exp - Account 6124	\$13.62	\$10.53	\$
34	Network Administration - Account 6532	\$29.63	\$22.91	\$
35	Testing - Account 6533	\$7.88	\$6.10	\$
36	Plant Operations Admin - Acct 6534	\$57.59	\$44.52	\$
37	Engineering - Account 6535	\$134.36	\$103.88	\$
38	External Relations - Account 6722	\$8.81	\$6.81	\$
39	Information Management - Account 6724	\$82.51	\$63.80	\$
40	Procurement - Account 6726	\$12.12	\$9.37	\$
41	Other Gen Admin - Account 6728.5	\$5.40	\$4.18	\$
42	Analog Electronic Transfers - Account 6211.1	(\$12.21)	(\$9.44)	\$
43	Digital Electronic Transfers - Account 6212.8	(\$2.72)	(\$2.10)	\$
44	Electromechanical Transfers - Account 6215	(\$0.39)	(\$0.30)	\$
45	Circuit Equipment Transfers - Account 6232	(\$8.76)	(\$6.77)	\$
46	Underground Cable Transfers - Account 642	(\$0.03)	(\$0.02)	\$
47	Property Taxes - Account 7240	\$94.04	\$72.71	\$
48	Other Operating Taxes - Account 7240*	\$6.80	\$5.26	\$
49	Amount Charged Constr. - Account 7340*	(\$20.36)	(\$15.75)	\$
50	Official Company Services*	\$27.22	\$21.04	\$
51	ANNUAL COST PER UNIT	\$991.55	\$770.57	\$
52	MONTHLY COST PER UNIT	\$82.63	\$64.21	\$
53	MONTHLY RATE PER UNIT	\$111.68	\$86.68	\$
54	UNIT OF MEASUREMENT	100 Square Feet	100 Square Feet	
55	RATIO: Rate / Direct Cost	7.01	6.86	
56	RATIO: Rate / Unit Cost	1.35	1.35	

RATIOS ARE MEANINGLESS WITHOUT DEPRECIATION, COST OF MONEY, AND INCOME TAXES

NOTES

Line 32: Excludes 6121.1 (Land & Building Maintenance which is in the Building maintenance factor

Line 48: Excludes 7240.1 (Property Taxes)

Line 48: Official Company Services is comprised of multiple accounts.
See narrative for explanation.

Interconnector-Specific Construction Function

Nonrecurring Rate
INVESTMENT / COST FACTORS NOT APPLICABLE - SEE WORKPAPERS E. AND E.6

	Rate Element Name #1	Rate Element Name #2	Rate Element Name #3	Rate Element Name #4
1	TOTAL INVESTMENT: List Plant & Equip.	\$	\$	\$
2	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
3	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
4	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
5	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
6	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
7	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
8	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
9	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
10	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
11	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
12	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
13	List: Name - Pt. 32 Acct No. - Dep. Life	\$	\$	\$
14	DEPRECIATION EXPENSE	\$	\$	\$
15	COST OF MONEY (\$ Amount)	\$	\$	\$
16	COST OF MONEY (Percentage)	%	%	%
17	FEDERAL INCOME TAX	\$	\$	\$
18	STATE AND LOCAL INCOME TAX	\$	\$	\$
19	OTHER TAX: List Taxes	\$	\$	\$
20	List: Property Tax	\$	\$	\$
21	MAINTENANCE EXPENSE	\$	\$	\$
22	ADMIN and OTHER EXPENSE: List Expense	\$	\$	\$
23	Sales - Account 6612	\$	\$	\$
24	Product Advertising - Account 6613	\$	\$	\$
25	Product Management - Account 6611	\$	\$	\$
26	Customer Service - Account 6623	\$	\$	\$
27	Operator Service - Account 6621	\$	\$	\$
28	Number Service - Account 6622	\$	\$	\$
29	Accounting - Account 6721	\$	\$	\$
30	Human Resources - Account 6723	\$	\$	\$
31	Motor Vehicle Exp - Account 6112	\$	\$	\$
32	Land and Building Exp - Account 6121*	\$	\$	\$
33	Gen Purpose Computer Exp - Account 6124	\$	\$	\$
34	Network Administration - Account 6532	\$	\$	\$
35	Testing - Account 6533	\$	\$	\$
36	Plant Operations Admin - Acct 6534	\$	\$	\$
37	Engineering - Account 6535	\$	\$	\$
38	External Relations - Account 6722	\$	\$	\$
39	Information Management - Account 6724	\$	\$	\$
40	Procurement - Account 6726	\$	\$	\$
41	Other Gen Admin - Account 6728.5	\$	\$	\$
42	Analog Electronic Transfers - Account 6211	\$	\$	\$
43	Digital Electronic Transfers - Account 6212.8	\$	\$	\$
44	Electromechanical Transfers - Account 6215	\$	\$	\$
45	Circuit Equipment Transfers - Account 6232	\$	\$	\$
46	Underground Cable Transfers - Account 642	\$	\$	\$
47	Property Taxes - Account 7240	\$	\$	\$
48	Other Operating Taxes - Account 7240*	\$	\$	\$
49	Amount Charged Constr. - Account 7340*	\$	\$	\$
50	Official Company Services*	\$	\$	\$
51	ANNUAL COST PER UNIT	\$	\$	\$
52	MONTHLY COST PER UNIT	\$	\$	\$
53	MONTHLY RATE PER UNIT	\$	\$	\$
54	UNIT OF MEASUREMENT			
55	RATIO: Rate / Direct Cost			
56	RATIO: Rate / Unit Cost			

NOTES

Line 32: Excludes 6121.1 (Land & Building Maintenance which is in the Building maintenance factor

Line 48: Excludes 7240.1 (Property Taxes)

Line 48: Official Company Services is comprised of multiple accounts. See narrative for explanation.

93-162 WORKPAPERS

"INTERCONNECTOR-SPECIFIC CONSTRUCTION FUNCTION"**NEW IRONWORK REQUIRED**

Recurring

RATE ELEMENT NAME: Central Office Floor Space per 100 square feet - Partitioned

Account Number	(A) 223210	(B) 212100	SOURCE	
Account Description	DIG CKT COE	BUILDING		
Cost Factors				
1 Net Plant	0.0000	0.0000	Not Applicable	
2 FCC RIT	0.0000	0.0000	Not Applicable	
3 St & Fed Tax as a % of RIT	28.35%	28.35%	Not Applicable	
4 Cost of Money	0.0000	0.0000	Not Applicable	
5 St & Fed Tax	0.0000	0.0000	Not Applicable	
6 Depreciation	0.0000	0.0000	Not Applicable	
7 Repair & Maintenance	0.0143	0.0261	1992 Company Study	
8 Administration	0.0659	0.0659	1992 Company Study	
9 Overhead	0.0287	0.0287	1992 Company Study	
CO-SPECIFIC COSTS:			TOTAL	
(Per Collocator, New Ironwork Required)			(Col. A+B)	
10 Current Investment *	\$13,376.97	\$3,068.82	\$16,445.79	Page E.5, Lns 11 & 12
11 Current to Book Cost Ratio	1.253	2.086		1992 Company Study
12 Equivalent Book Inv *	\$10,675.95	\$1,471.15	\$12,147.10	Ln 10 / Ln 11
Annual Cost				
13 Cost of Money	\$0.00	\$0.00	\$0.00	Ln 4 * Ln 10
14 St & Fed Tax	\$0.00	\$0.00	\$0.00	Ln 5 * Ln 10
15 Depreciation	\$0.00	\$0.00	\$0.00	Ln 6 * Ln 10
16 Repair & Maintenance	\$152.67	\$38.40	\$191.06	Ln 7 * Ln 12
17 Administration	\$703.55	\$96.95	\$800.49	Ln 8 * Ln 12
18 Total of Direct Costs	\$856.21	\$135.35	\$991.56	Sum (Ln 13...Ln 17)
19 Monthly Direct Cost			\$82.63	Ln 18 / 12
20 Annual Overhead	\$306.40	\$42.22	\$348.62	Ln 9 * Ln 12
21 Annual Full Cost	\$1,162.61	\$177.57	\$1,340.18	Ln 18 + Ln 20
22 Monthly Fully Assigned Cost (Illustrative Rate)			\$111.68	Ln 21 / 12

* Lines 10 and 12 are investment surrogates which are used to generate appropriate maintenance, administration, and overhead expenses. The amounts are not booked as investment, but rather, are treated as contributed capital according to FCC rules.

93-162 WORKPAPERS

"INTERCONNECTOR-SPECIFIC CONSTRUCTION FUNCTION"

Recurring

RATE ELEMENT NAME: Central Office Floor Space per 100 square feet - Partitioned

IRONWORK EXISTS		(A)	(B)	
Account Number	223210	212100		SOURCE
Account Description	DIG CKT COE	BUILDING		
Cost Factors				
1 Net Plant	0.0000	0.0000		Not Applicable
2 FCC RIT	0.0000	0.0000		Not Applicable
3 St & Fed Tax as a % of RIT	28.35%	28.35%		Not Applicable
4 Cost of Money	0.0000	0.0000		Not Applicable
5 St & Fed Tax	0.0000	0.0000		Not Applicable
6 Depreciation	0.0000	0.0000		Not Applicable
7 Repair & Maintenance	0.0143	0.0261		1992 Company Study
8 Administration	0.0659	0.0659		1992 Company Study
9 Overhead	0.0287	0.0287		1992 Company Study
CO-SPECIFIC COSTS:			TOTAL	
(Per Collocator, Ironwork Exists)			(Col. A+B)	
10 Current Investment *	\$9,924.31	\$3,068.82	\$12,993.12	Page E.6 Lns 11 & 12
11 Current to Book Cost Ratio	1.253	2.086		1992 Company Study
12 Equivalent Book Inv *	\$7,920.43	\$1,471.15	\$9,391.58	Ln 10 / Ln 11
Annual Cost				
13 Cost of Money	\$0.00	\$0.00	\$0.00	Ln 4 * Ln 10
14 St & Fed Tax	\$0.00	\$0.00	\$0.00	Ln 5 * Ln 10
15 Depreciation	\$0.00	\$0.00	\$0.00	Ln 6 * Ln 10
16 Repair & Maintenance	\$113.26	\$38.40	\$151.66	Ln 7 * Ln 12
17 Administration	\$521.96	\$96.95	\$618.91	Ln 8 * Ln 12
18 Total of Direct Costs	\$635.22	\$135.35	\$770.56	Sum (Ln 13...Ln 17)
19 Monthly Direct Cost			\$64.21	Ln 18 / 12
20 Annual Overhead	\$227.32	\$42.22	\$269.54	Ln 9 * Ln 12
21 Annual Full Cost	\$862.54	\$177.57	\$1,040.10	Ln 18 + Ln 20
22 Monthly Fully Assigned Cost (Illustrative Rate)			\$86.68	Ln 21 / 12

* Lines 10 and 12 are investment surrogates which are used to generate appropriate maintenance, administration, and overhead expenses. The amounts are not booked as investment, but rather, are treated as contributed capital according to FCC rules.

93-162 WORKPAPERS

"INTERCONNECTOR-SPECIFIC CONSTRUCTION FUNCTION"

Non-Recurring

NEW IRONWORK REQUIRED**RATE ELEMENT NAME: Central Office Floor Space per 100 square feet - Partitioned**

DESCRIPTION	TOTAL COST
1 Licensed Space Enclosures (2)	\$4,336.76
2 Ironwork/Cable Rack (New Ironwork Required) (1 Building Bay; 2 Spaces)	\$23,422.94
3 Enclosure & Ironwork/Racking per Collocator (Ln 1 + Ln 2)/2)	\$13,879.85
4 AC Outlet	\$337.73
5 Telephone Service Prewire	\$68.34
6 Fire Detection	\$494.38
7 POT Locking Cover	\$1,665.50
8 Total Miscellaneous Costs (Lns 4+5+6+7)	\$2,565.94
9 Total Interconnector-Specific Construction (Ln 3 + Ln 8)	\$16,445.79
10 Illustrative Rate	\$16,445.79
11 Total Building Capital per Space (Ln 1 / 2 + Ln 4 + Ln 5 + Ln 6)	\$3,068.82
12 Total Equipment Capital per Space (Ln 2 / 2 + Ln 7)	\$13,376.97

Sources

See Narrative

NOTE

**These are direct costs.
No overheads are added to contributed capital
which is recovered up front.**

93-162 WORKPAPERS

"INTERCONNECTOR-SPECIFIC CONSTRUCTION FUNCTION"

IRONWORK EXISTS

Non-Recurring

RATE ELEMENT NAME: Central Office Floor Space per 100 square feet - Partitioned

DESCRIPTION	TOTAL COST
1 Licensed Space Enclosures (2)	\$4,336.76
2 Ironwork/Cable Rack (Ironwork Exists) (1 Building Bay; 2 Spaces)	\$16,517.61
3 Enclosure & Ironwork/Racking per Collocator (Ln 1 + Ln 2)/2)	\$10,427.18
4 AC Outlet	\$337.73
5 Telephone Service Prewire	\$68.34
6 Fire Detection	\$494.38
7 POT Locking Cover	\$1,665.50
8 Total Miscellaneous Costs (Lns 4+5+6+7)	\$2,565.94
9 Total Interconnector-Specific Construction (Ln 3 + Ln 8)	\$12,993.12
10 Illustrative Rate	\$12,993.12
11 Total Building Capital per Space (Ln 1 / 2 + Ln 4 + Ln 5 + Ln 6)	\$3,068.82
12 Total Equipment Capital per Space (Ln 2 / 2 + Ln 7)	\$9,924.31

Sources

See Narrative

NOTE

**These are direct costs.
No overheads are added to contributed capital
which is recovered up front.**

APPENDIX F

Cost Workpapers

Floor Space Function

Floor Space Function

Recurring Rate

PARTITIONED FROM C.O. FLOOR SPACE PER 100 SQUARE FEET

	Rate Element Name #1 ANHM01 PARTITIONED	Rate Element Name #2 BKFC12 PARTITIONED	Rate Element Name #3 BRBN11 PARTITIONED	Rate Element Name #4 CMTN01 PARTITIONED
1	TOTAL INVESTMENT: List Plant & Equip.	\$40,092.50	\$39,575.87	\$43,570.83
2	Land - Account 2111 - No Depreciation	\$1,092.50	\$575.87	\$4,570.83
3	Building - Account 2121 - 34.5 Yrs	\$39,000.00	\$39,000.00	\$39,000.00
4	\$	\$	\$	\$
5	\$	\$	\$	\$
6	\$	\$	\$	\$
7	\$	\$	\$	\$
8	\$	\$	\$	\$
9	\$	\$	\$	\$
10	\$	\$	\$	\$
11	\$	\$	\$	\$
12	\$	\$	\$	\$
13	(State & Federal Income Taxes)	\$1,338.07	\$1,314.43	\$1,497.23
14	DEPRECIATION EXPENSE	\$1,131.00	\$1,131.00	\$1,131.00
15	COST OF MONEY (\$ Amount)	\$3,381.76	\$3,322.01	\$3,784.00
16	COST OF MONEY (Percentage)	8.43%	8.39%	8.68%
17	FEDERAL INCOME TAX	\$1,050.38	\$1,031.83	\$1,175.33
18	STATE AND LOCAL INCOME TAX	\$287.69	\$282.60	\$321.90
19	OTHER TAX: List Taxes	See Admin	See Admin	See Admin
20	List: Property Tax	See Admin	See Admin	See Admin
21	MAINTENANCE EXPENSE	\$298.02	\$298.02	\$298.02
22	ADMIN and OTHER EXPENSE: List Expense	\$783.99	\$783.99	\$783.99
23	Sales - Account 6612	\$72.86	\$72.86	\$72.86
24	Product Advertising - Account 6613	\$0.53	\$0.53	\$0.53
25	Product Management - Account 6611	\$38.72	\$38.72	\$38.72
26	Customer Service - Account 6623	\$98.38	\$98.38	\$98.38
27	Operator Service - Account 6621	\$7.83	\$7.83	\$7.83
28	Number Service - Account 6622	\$43.37	\$43.37	\$43.37
29	Accounting - Account 6721	\$11.66	\$11.66	\$11.66
30	Human Resources - Account 6723	\$27.20	\$27.20	\$27.20
31	Motor Vehicle Exp - Account 6112	\$0.37	\$0.37	\$0.37
32	Land and Building Exp - Account 6121*	\$56.55	\$56.55	\$56.55
33	Gen Purpose Computer Exp - Account 612	\$13.34	\$13.34	\$13.34
34	Network Administration - Account 6532	\$29.02	\$29.02	\$29.02
35	Testing - Account 6533	\$7.72	\$7.72	\$7.72
36	Plant Operations Admin - Acct 6534	\$56.40	\$56.40	\$56.40
37	Engineering - Account 6535	\$131.59	\$131.59	\$131.59
38	External Relations - Account 6722	\$8.63	\$8.63	\$8.63
39	Information Management - Account 6724	\$80.81	\$80.81	\$80.81
40	Procurement - Account 6726	\$11.87	\$11.87	\$11.87
41	Other Gen Admin - Account 6728.5	\$5.29	\$5.29	\$5.29
42	Analog Electronic Transfers - Account 621	(\$11.96)	(\$11.96)	(\$11.96)
43	Digital Electronic Transfers - Account 6212	(\$2.67)	(\$2.67)	(\$2.67)
44	Electromechanical Transfers - Account 621	(\$0.38)	(\$0.38)	(\$0.38)
45	Circuit Equipment Transfers - Account 623	(\$8.58)	(\$8.58)	(\$8.58)
46	Underground Cable Transfers - Account 64	(\$0.03)	(\$0.03)	(\$0.03)
47	Property Taxes - Account 7240	\$92.10	\$92.10	\$92.10
48	Other Operating Taxes - Account 7240*	\$6.66	\$6.66	\$6.66
49	Amount Charged Constr. - Account 7340*	(\$19.94)	(\$19.94)	(\$19.94)
50	Official Company Services*	\$26.66	\$26.66	\$26.66
51	ANNUAL COST PER UNIT	\$6,932.84	\$6,849.45	\$7,494.24
52	MONTHLY COST PER UNIT	\$577.74	\$570.79	\$624.52
53	MONTHLY RATE PER UNIT	\$606.19	\$599.24	\$652.97
54	UNIT OF MEASUREMENT	100 Square Feet	100 Square Feet	100 Square Feet
**	RATIO: Rate / Direct Cost	1.18	1.19	1.17
56	RATIO: Rate / Unit Cost	1.05	1.05	1.05

NOTES

Line 32: Excludes 6121.1 (Land & Building Maintenance which is in the Building maintenance factor

Line 48: Excludes 7240.1 (Property Taxes)

Line 48: Official Company Services is comprised of multiple accounts. See narrative for explanation.

Floor Space Function

Recurring Rate

PARTITIONED FROM C.O. FLOOR SPACE PER 100 SQUARE FEET

	Rate Element Name #5 CNCR01 PARTITIONED	Rate Element Name #6 CNPk01 PARTITIONED	Rate Element Name #7 ELSG12 PARTITIONED	Rate Element Name #8 ELTR11 PARTITIONED
1	TOTAL INVESTMENT: List Plant & Equip.	\$39,962.75	\$45,052.73	\$40,858.38
2	Land - Account 2111 - No Depreciation	\$962.75	\$6,052.73	\$1,858.38
3	Building - Account 2121 - 34.5 Yrs	\$39,000.00	\$39,000.00	\$39,000.00
4		\$	\$	\$
5		\$	\$	\$
6		\$	\$	\$
7		\$	\$	\$
8		\$	\$	\$
9		\$	\$	\$
10		\$	\$	\$
11		\$	\$	\$
12		\$	\$	\$
13	(State & Federal Income Taxes)	\$1,332.13	\$1,565.04	\$1,373.12
14	DEPRECIATION EXPENSE	\$1,131.00	\$1,131.00	\$1,131.00
15	COST OF MONEY (\$ Amount)	\$3,366.75	\$3,955.37	\$3,470.33
16	COST OF MONEY (Percentage)	8.42%	8.78%	8.49%
17	FEDERAL INCOME TAX	\$1,045.72	\$1,228.56	\$1,077.90
18	STATE AND LOCAL INCOME TAX	\$286.41	\$336.48	\$295.22
19	OTHER TAX: List Taxes	See Admin	See Admin	See Admin
20	List: Property Tax	See Admin	See Admin	See Admin
21	MAINTENANCE EXPENSE	\$298.02	\$298.02	\$298.02
22	ADMIN and OTHER EXPENSE: List Expense	\$783.99	\$783.99	\$783.99
23	Sales - Account 6612	\$72.86	\$72.86	\$72.86
24	Product Advertising - Account 6613	\$0.53	\$0.53	\$0.53
25	Product Management - Account 6611	\$38.72	\$38.72	\$38.72
26	Customer Service - Account 6623	\$98.38	\$98.38	\$98.38
27	Operator Service - Account 6621	\$7.83	\$7.83	\$7.83
28	Number Service - Account 6622	\$43.37	\$43.37	\$43.37
29	Accounting - Account 6721	\$11.66	\$11.66	\$11.66
30	Human Resources - Account 6723	\$27.20	\$27.20	\$27.20
31	Motor Vehicle Exp - Account 6112	\$0.37	\$0.37	\$0.37
32	Land and Building Exp - Account 6121*	\$56.55	\$56.55	\$56.55
33	Gen Purpose Computer Exp - Account 612	\$13.34	\$13.34	\$13.34
34	Network Administration - Account 6532	\$29.02	\$29.02	\$29.02
35	Testing - Account 6533	\$7.72	\$7.72	\$7.72
36	Plant Operations Admin - Acct 6534	\$56.40	\$56.40	\$56.40
37	Engineering - Account 6535	\$131.59	\$131.59	\$131.59
38	External Relations - Account 6722	\$8.63	\$8.63	\$8.63
39	Information Management - Account 6724	\$80.81	\$80.81	\$80.81
40	Procurement - Account 6726	\$11.87	\$11.87	\$11.87
41	Other Gen Admin - Account 6728.5	\$5.29	\$5.29	\$5.29
42	Analog Electronic Transfers - Account 621	(\$11.96)	(\$11.96)	(\$11.96)
43	Digital Electronic Transfers - Account 6212	(\$2.67)	(\$2.67)	(\$2.67)
44	Electromechanical Transfers - Account 621	(\$0.38)	(\$0.38)	(\$0.38)
45	Circuit Equipment Transfers - Account 623	(\$8.58)	(\$8.58)	(\$8.58)
46	Underground Cable Transfers - Account 64	(\$0.03)	(\$0.03)	(\$0.03)
47	Property Taxes - Account 7240	\$92.10	\$92.10	\$92.10
48	Other Operating Taxes - Account 7240*	\$6.66	\$6.66	\$6.66
49	Amount Charged Constr. - Account 7340*	(\$19.94)	(\$19.94)	(\$19.94)
50	Official Company Services*	\$26.66	\$26.66	\$26.66
51	ANNUAL COST PER UNIT	\$6,911.89	\$7,733.42	\$7,056.46
52	MONTHLY COST PER UNIT	\$575.99	\$644.45	\$588.04
53	MONTHLY RATE PER UNIT	\$604.44	\$672.90	\$616.49
54	UNIT OF MEASUREMENT	100 Square Feet	100 Square Feet	100 Square Feet
55	RATIO: Rate / Direct Cost	1.18	1.16	1.18
56	RATIO: Rate / Unit Cost	1.05	1.04	1.05

NOTES

Line 32: Excludes 6121.1 (Land & Building Maintenance which is in the Building maintenance factor

Line 48: Excludes 7240.1 (Property Taxes)